

STATE OF MISSOURI



STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN

ACTUAL 2017

OFFICE OF ADMINISTRATION
DIVISION OF ACCOUNTING

CERTIFICATION FOR THE

STATE OF MISSOURI

STATEWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this fiscal year 2017 proposal to establish cost allocations or billings for fiscal year 2019 are allowable in accordance with the requirements of 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of cost have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit State of Missouri

Signature Stacy Neal

Name of Official Stacy Neal

Title Director, Division of Accounting

Date of Execution March 26, 2018

STATE OF MISSOURI
STATEWIDE CENTRAL SERVICE COST ALLOCATION PLAN
ACTUAL 2017

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STATE OF MISSOURI
STATEWIDE COST ALLOCATION PLAN

Scope of Plan

The Missouri Statewide Cost Allocation Plan is an annual report prepared by the Office of Administration, Division of Accounting. The procedures and guidelines for the preparation of this report are contained in 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." The plan provides an actual allocation of state central service indirect costs with a roll-forward adjustment to provide a fixed allocation for each state agency for Fiscal Year 2019.

The fixed allocations for the Fiscal Year 2019 Missouri Statewide Cost Allocation Plan have been calculated by subtracting the Actual Fiscal Year 2015 allocations from the Actual Fiscal Year 2017 carry-forward allocations and adding the differences back to the Actual Fiscal Year 2017 allocations.

The cost pools included in this plan are as follows:

- Office of Administration - Building Depreciation
- Office of Administration - Insurance
- Office of Administration - Workers' Compensation
- Office of Administration - Budget & Planning
- Office of Administration - Accounting & Payroll
- Office of Administration - Personnel
- Office of Administration - Purchasing
- Office of Administration - General Services
- Office of the State Treasurer - Disbursements
- Office of the Secretary of State - Records Management
- Department of Public Safety - Security
- Department of Revenue - Cashier

For all cost pools included in this plan, only the costs incurred from state funds have been allocated. Federal fund expenditures have not been included in the original total cost for each cost pool. Allocations have been made to state agencies irregardless of their eligibility for reimbursement of central administrative indirect costs.

This plan was prepared by the Office of Administration, Division of Accounting. All inquiries should be directed to Ms. Jessica Prater, Division of Accounting at (573) 526-6418.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2019
 BASED ON FY 2017 ACTUAL COSTS WITH CARRY-FORWARD

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	BUILDING DEPRECIATION	INSURANCE (1)	WORKERS' COMPENSATION	BUDGET & PLANNING	ACCOUNTING & PAYROLL	PERSONNEL	PURCHASING
LEGISLATURE	630,270	431	(22,641)	---	24,153	---	---
JUDICIARY	114,288	2,729	1,221,557	45,475	132,492	---	---
GOVERNOR	51,833	9	(62,170)	55,011	2,597	---	---
LT GOVERNOR	11,807	5	---	4,490	240	---	---
AUDITOR	65,391	70	14,666	998	4,385	---	1,567
ATTORNEY GENERAL	215,500	216	141,185	5,072	17,606	---	9,436
AGRICULTURE	115,850	122	(138,590)	43,279	36,434	44,563	9,534
INSURANCE	284,917	907	16,309	81,616	35,987	32,891	4,476
CONSERVATION	---	1,239	---	13,197	117,986	---	67,464
ECONOMIC DEVELOPMENT	198,100	542	42,477	66,513	48,289	93,171	63,222
EDUCATION	170,071	3,813	1,494,667	101,987	454,127	---	301,217
HIGHER ED	25,728	(725)	(893)	45,898	8,849	---	23,779
HEALTH	922,218	803	238,284	90,528	202,185	227,849	236,906
HIGHWAYS	---	3,591	---	40,565	569,652	---	---
LABOR	132,405	471	(13,499)	76,150	160,683	73,703	3,080
MENTAL HEALTH	70,597	5,325	11,219,398	50,141	263,998	820,496	142,794
NATURAL RESOURCES	514,834	1,495	547,354	48,768	153,087	185,419	27,240
PUBLIC SAFETY	270,649	54,121	1,902,333	104,190	243,239	298,861	189,064
SOCIAL SERVICES	1,008,943	6,047	1,596,854	185,182	359,494	833,226	1,096,150
CORRECTIONS	213,817	7,062	11,283,142	53,746	332,085	1,411,224	592,962
TOTAL	5,017,218	88,273	29,480,433	1,112,806	3,167,568	4,021,403	2,768,891
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Notes:

(1) Administration of auto self-insurance program, aircraft liability insurance, surety bonds, and specific employee bonds.

STATE OF MISSOURI
 FIXED COSTS FOR USE IN FY 2019
 BASED ON FY 2017 ACTUAL COSTS WITH CARRY-FORWARD

	GENERAL SERVICES (2)	TREASURER DISBURSEMENTS	RECORDS MANAGEMENT	SECURITY	REVENUE CASHIER	FIXED FY 19
LEGISLATURE	12,557	1,562	14,989	136,824	856	799,001
JUDICIARY	79,552	8,765	687,134	19,356	4,761	2,316,109
GOVERNOR	275	145	3,284	6,917	236	58,137
LT GOVERNOR	113	16	(530)	2,576	10	18,727
AUDITOR	2,008	282	19,378	27,669	141	136,555
ATTORNEY GENERAL	6,312	1,101	931,385	55,587	339	1,383,739
AGRICULTURE	8,743	2,159	10,221	1,309	477	134,101
INSURANCE	14,460	2,182	136,881	60,094	4	670,724
CONSERVATION	36,192	7,144	1,656	---	3,217	248,095
ECONOMIC DEVELOPMENT	15,494	2,912	64,249	141,175	616	736,760
EDUCATION	47,233	25,561	17,647	99,440	152,174	2,867,937
HIGHER ED	1,013	499	33,218	17,720	22,496	177,582
HEALTH	34,882	11,683	161,683	40,146	11,302	2,178,469
HIGHWAYS	104,808	32,985	8,139	160,169	13,622	933,531
LABOR	12,710	8,869	220,075	81,914	233	756,794
MENTAL HEALTH	146,913	17,211	340,415	612	20,522	13,098,422
NATURAL RESOURCES	37,838	9,008	157,244	101,454	2,717	1,786,458
PUBLIC SAFETY	102,707	15,284	253,298	73,578	5,599	3,512,923
SOCIAL SERVICES	121,288	43,674	1,021,266	98,918	42,974	6,414,016
CORRECTIONS	203,770	22,389	1,028,036	612	13,690	15,162,535
TOTAL	988,868	213,431	5,109,668	1,126,070	295,986	53,390,615
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Notes:

(2) Risk management administration and administrative services to the Office of Administration.

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUILDING DEPRECIATION	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	629,934	629,598	336	629,934	630,270
JUDICIARY	114,288	114,288	---	114,288	114,288
GOVERNOR	51,398	50,963	435	51,398	51,833
LT GOVERNOR	11,800	11,793	7	11,800	11,807
AUDITOR	65,261	65,131	130	65,261	65,391
ATTORNEY GENERAL	205,824	196,148	9,676	205,824	215,500
AGRICULTURE	140,782	165,714	(24,932)	140,782	115,850
INSURANCE	276,370	267,823	8,547	276,370	284,917
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	197,783	197,466	317	197,783	198,100
EDUCATION	170,336	170,601	(265)	170,336	170,071
HIGHER ED	24,804	23,880	924	24,804	25,728
HEALTH	918,095	913,972	4,123	918,095	922,218
HIGHWAYS	---	---	---	---	---
LABOR	132,422	132,439	(17)	132,422	132,405
MENTAL HEALTH	83,173	95,749	(12,576)	83,173	70,597
NATURAL RESOURCES	514,114	513,394	720	514,114	514,834
PUBLIC SAFETY	267,625	264,601	3,024	267,625	270,649
SOCIAL SERVICES	1,015,791	1,022,639	(6,848)	1,015,791	1,008,943
CORRECTIONS	204,906	195,995	8,911	204,906	213,817
TOTAL	5,024,706	5,032,194	(7,488)	5,024,706	5,017,218

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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INSURANCE	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	405	379	26	405	431
JUDICIARY	2,540	2,351	189	2,540	2,729
GOVERNOR	11	13	(2)	11	9
LT GOVERNOR	4	3	1	4	5
AUDITOR	67	64	3	67	70
ATTORNEY GENERAL	214	212	2	214	216
AGRICULTURE	360	598	(238)	360	122
INSURANCE	841	775	66	841	907
CONSERVATION	1,158	1,077	81	1,158	1,239
ECONOMIC DEVELOPMENT	501	460	41	501	542
EDUCATION	2,679	1,545	1,134	2,679	3,813
HIGHER ED	316	1,357	(1,041)	316	(725)
HEALTH	1,176	1,549	(373)	1,176	803
HIGHWAYS	3,384	3,177	207	3,384	3,591
LABOR	470	469	1	470	471
MENTAL HEALTH	5,091	4,857	234	5,091	5,325
NATURAL RESOURCES	1,402	1,309	93	1,402	1,495
PUBLIC SAFETY	54,963	55,805	(842)	54,963	54,121
SOCIAL SERVICES	5,440	4,833	607	5,440	6,047
CORRECTIONS	7,014	6,966	48	7,014	7,062
TOTAL	88,036	87,799	237	88,036	88,273

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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WORKERS' COMP	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	10,011	42,663	(32,652)	10,011	(22,641)
JUDICIARY	1,159,135	1,096,713	62,422	1,159,135	1,221,557
GOVERNOR	37,458	137,086	(99,628)	37,458	(62,170)
LT GOVERNOR	---	---	---	---	---
AUDITOR	7,514	362	7,152	7,514	14,666
ATTORNEY GENERAL	91,902	42,619	49,283	91,902	141,185
AGRICULTURE	32,389	203,368	(170,979)	32,389	(138,590)
INSURANCE	9,172	2,035	7,137	9,172	16,309
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	44,775	47,073	(2,298)	44,775	42,477
EDUCATION	1,258,855	1,023,043	235,812	1,258,855	1,494,667
HIGHER ED	---	893	(893)	---	(893)
HEALTH	298,242	358,200	(59,958)	298,242	238,284
HIGHWAYS	---	---	---	---	---
LABOR	126,586	266,671	(140,085)	126,586	(13,499)
MENTAL HEALTH	10,496,002	9,772,606	723,396	10,496,002	11,219,398
NATURAL RESOURCES	460,374	373,394	86,980	460,374	547,354
PUBLIC SAFETY	2,133,277	2,364,221	(230,944)	2,133,277	1,902,333
SOCIAL SERVICES	1,902,040	2,207,226	(305,186)	1,902,040	1,596,854
CORRECTIONS	11,537,002	11,790,862	(253,860)	11,537,002	11,283,142
TOTAL	29,604,734	29,729,035	(124,301)	29,604,734	29,480,433

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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BUDGET & PLANNING	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	---	---	---	---	---
JUDICIARY	39,800	34,125	5,675	39,800	45,475
GOVERNOR	47,686	40,361	7,325	47,686	55,011
LT GOVERNOR	3,255	2,020	1,235	3,255	4,490
AUDITOR	1,421	1,844	(423)	1,421	998
ATTORNEY GENERAL	3,897	2,722	1,175	3,897	5,072
AGRICULTURE	45,026	46,773	(1,747)	45,026	43,279
INSURANCE	58,507	35,398	23,109	58,507	81,616
CONSERVATION	9,124	5,051	4,073	9,124	13,197
ECONOMIC DEVELOPMENT	70,566	74,619	(4,053)	70,566	66,513
EDUCATION	113,161	124,335	(11,174)	113,161	101,987
HIGHER ED	64,101	82,304	(18,203)	64,101	45,898
HEALTH	74,646	58,764	15,882	74,646	90,528
HIGHWAYS	38,882	37,199	1,683	38,882	40,565
LABOR	62,450	48,750	13,700	62,450	76,150
MENTAL HEALTH	61,853	73,565	(11,712)	61,853	50,141
NATURAL RESOURCES	49,198	49,628	(430)	49,198	48,768
PUBLIC SAFETY	106,467	108,744	(2,277)	106,467	104,190
SOCIAL SERVICES	201,839	218,496	(16,657)	201,839	185,182
CORRECTIONS	51,995	50,244	1,751	51,995	53,746
TOTAL	1,103,874	1,094,942	8,932	1,103,874	1,112,806

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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ACCOUNTING & PAYROLL	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	23,262	22,371	891	23,262	24,153
JUDICIARY	129,750	127,008	2,742	129,750	132,492
GOVERNOR	1,868	1,139	729	1,868	2,597
LT GOVERNOR	253	266	(13)	253	240
AUDITOR	4,333	4,281	52	4,333	4,385
ATTORNEY GENERAL	18,671	19,736	(1,065)	18,671	17,606
AGRICULTURE	33,211	29,988	3,223	33,211	36,434
INSURANCE	33,978	31,969	2,009	33,978	35,987
CONSERVATION	115,870	113,754	2,116	115,870	117,986
ECONOMIC DEVELOPMENT	48,238	48,187	51	48,238	48,289
EDUCATION	454,373	454,619	(246)	454,373	454,127
HIGHER ED	8,054	7,259	795	8,054	8,849
HEALTH	191,918	181,651	10,267	191,918	202,185
HIGHWAYS	539,176	508,700	30,476	539,176	569,652
LABOR	135,179	109,675	25,504	135,179	160,683
MENTAL HEALTH	256,376	248,754	7,622	256,376	263,998
NATURAL RESOURCES	143,933	134,779	9,154	143,933	153,087
PUBLIC SAFETY	233,018	222,797	10,221	233,018	243,239
SOCIAL SERVICES	350,629	341,764	8,865	350,629	359,494
CORRECTIONS	336,033	339,981	(3,948)	336,033	332,085
TOTAL	3,058,123	2,948,678	109,445	3,058,123	3,167,568

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PERSONNEL	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	---	---	---	---	---
ATTORNEY GENERAL	---	---	---	---	---
AGRICULTURE	38,138	31,713	6,425	38,138	44,563
INSURANCE	29,975	27,059	2,916	29,975	32,891
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	83,710	74,249	9,461	83,710	93,171
EDUCATION	---	---	---	---	---
HIGHER ED	---	---	---	---	---
HEALTH	205,437	183,025	22,412	205,437	227,849
HIGHWAYS	---	---	---	---	---
LABOR	74,084	74,465	(381)	74,084	73,703
MENTAL HEALTH	757,899	695,302	62,597	757,899	820,496
NATURAL RESOURCES	166,201	146,983	19,218	166,201	185,419
PUBLIC SAFETY	270,383	241,905	28,478	270,383	298,861
SOCIAL SERVICES	786,777	740,328	46,449	786,777	833,226
CORRECTIONS	1,292,085	1,172,946	119,139	1,292,085	1,411,224
TOTAL	3,704,689	3,387,975	316,714	3,704,689	4,021,403

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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PURCHASING	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	---	---	---	---	---
JUDICIARY	---	---	---	---	---
GOVERNOR	---	---	---	---	---
LT GOVERNOR	---	---	---	---	---
AUDITOR	1,611	1,655	(44)	1,611	1,567
ATTORNEY GENERAL	7,141	4,846	2,295	7,141	9,436
AGRICULTURE	8,019	6,504	1,515	8,019	9,534
INSURANCE	4,425	4,374	51	4,425	4,476
CONSERVATION	65,764	64,064	1,700	65,764	67,464
ECONOMIC DEVELOPMENT	68,664	74,106	(5,442)	68,664	63,222
EDUCATION	261,758	222,299	39,459	261,758	301,217
HIGHER ED	24,551	25,323	(772)	24,551	23,779
HEALTH	232,424	227,942	4,482	232,424	236,906
HIGHWAYS	---	---	---	---	---
LABOR	2,713	2,346	367	2,713	3,080
MENTAL HEALTH	119,229	95,664	23,565	119,229	142,794
NATURAL RESOURCES	26,305	25,370	935	26,305	27,240
PUBLIC SAFETY	169,693	150,322	19,371	169,693	189,064
SOCIAL SERVICES	928,882	761,614	167,268	928,882	1,096,150
CORRECTIONS	598,706	604,450	(5,744)	598,706	592,962
TOTAL	2,519,885	2,270,879	249,006	2,519,885	2,768,891

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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GENERAL SERVICES	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	11,909	11,261	648	11,909	12,557
JUDICIARY	74,311	69,070	5,241	74,311	79,552
GOVERNOR	323	371	(48)	323	275
LT GOVERNOR	107	101	6	107	113
AUDITOR	1,958	1,908	50	1,958	2,008
ATTORNEY GENERAL	6,305	6,298	7	6,305	6,312
AGRICULTURE	8,550	8,357	193	8,550	8,743
INSURANCE	13,688	12,916	772	13,688	14,460
CONSERVATION	34,093	31,994	2,099	34,093	36,192
ECONOMIC DEVELOPMENT	14,585	13,676	909	14,585	15,494
EDUCATION	45,894	44,555	1,339	45,894	47,233
HIGHER ED	988	963	25	988	1,013
HEALTH	32,889	30,896	1,993	32,889	34,882
HIGHWAYS	99,602	94,396	5,206	99,602	104,808
LABOR	13,328	13,946	(618)	13,328	12,710
MENTAL HEALTH	138,813	130,713	8,100	138,813	146,913
NATURAL RESOURCES	35,583	33,328	2,255	35,583	37,838
PUBLIC SAFETY	94,913	87,119	7,794	94,913	102,707
SOCIAL SERVICES	120,977	120,666	311	120,977	121,288
CORRECTIONS	195,176	186,582	8,594	195,176	203,770
TOTAL	943,992	899,116	44,876	943,992	988,868

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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TREASURER DISBURSEMENTS	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	1,404	1,246	158	1,404	1,562
JUDICIARY	7,962	7,159	803	7,962	8,765
GOVERNOR	103	61	42	103	145
LT GOVERNOR	15	14	1	15	16
AUDITOR	259	236	23	259	282
ATTORNEY GENERAL	1,074	1,047	27	1,074	1,101
AGRICULTURE	1,859	1,559	300	1,859	2,159
INSURANCE	1,936	1,690	246	1,936	2,182
CONSERVATION	6,542	5,940	602	6,542	7,144
ECONOMIC DEVELOPMENT	2,705	2,498	207	2,705	2,912
EDUCATION	23,952	22,343	1,609	23,952	25,561
HIGHER ED	431	363	68	431	499
HEALTH	10,442	9,201	1,241	10,442	11,683
HIGHWAYS	29,416	25,847	3,569	29,416	32,985
LABOR	7,173	5,477	1,696	7,173	8,869
MENTAL HEALTH	15,585	13,959	1,626	15,585	17,211
NATURAL RESOURCES	7,979	6,950	1,029	7,979	9,008
PUBLIC SAFETY	13,695	12,106	1,589	13,695	15,284
SOCIAL SERVICES	40,300	36,926	3,374	40,300	43,674
CORRECTIONS	20,832	19,275	1,557	20,832	22,389
TOTAL	193,664	173,897	19,767	193,664	213,431

STATE OF MISSOURI - CALCULATION OF ROLL-FORWARD ADJUSTMENTS

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RECORDS MANAGEMENT	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	15,276	15,563	(287)	15,276	14,989
JUDICIARY	669,150	651,166	17,984	669,150	687,134
GOVERNOR	2,752	2,220	532	2,752	3,284
LT GOVERNOR	78	686	(608)	78	(530)
AUDITOR	21,311	23,244	(1,933)	21,311	19,378
ATTORNEY GENERAL	940,256	949,127	(8,871)	940,256	931,385
AGRICULTURE	11,890	13,559	(1,669)	11,890	10,221
INSURANCE	145,174	153,467	(8,293)	145,174	136,881
CONSERVATION	2,624	3,592	(968)	2,624	1,656
ECONOMIC DEVELOPMENT	66,829	69,409	(2,580)	66,829	64,249
EDUCATION	58,506	99,365	(40,859)	58,506	17,647
HIGHER ED	32,387	31,556	831	32,387	33,218
HEALTH	188,082	214,481	(26,399)	188,082	161,683
HIGHWAYS	16,620	25,101	(8,481)	16,620	8,139
LABOR	228,275	236,475	(8,200)	228,275	220,075
MENTAL HEALTH	287,221	234,027	53,194	287,221	340,415
NATURAL RESOURCES	162,377	167,510	(5,133)	162,377	157,244
PUBLIC SAFETY	277,580	301,862	(24,282)	277,580	253,298
SOCIAL SERVICES	993,980	966,694	27,286	993,980	1,021,266
CORRECTIONS	997,612	967,188	30,424	997,612	1,028,036
TOTAL	5,117,980	5,126,292	(8,312)	5,117,980	5,109,668

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SECURITY	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	131,824	126,824	5,000	131,824	136,824
JUDICIARY	18,351	17,346	1,005	18,351	19,356
GOVERNOR	6,729	6,541	188	6,729	6,917
LT GOVERNOR	2,141	1,706	435	2,141	2,576
AUDITOR	26,915	26,161	754	26,915	27,669
ATTORNEY GENERAL	59,642	63,697	(4,055)	59,642	55,587
AGRICULTURE	1,223	1,137	86	1,223	1,309
INSURANCE	59,336	58,578	758	59,336	60,094
CONSERVATION	---	---	---	---	---
ECONOMIC DEVELOPMENT	132,436	123,697	8,739	132,436	141,175
EDUCATION	88,393	77,346	11,047	88,393	99,440
HIGHER ED	16,822	15,924	898	16,822	17,720
HEALTH	32,727	25,308	7,419	32,727	40,146
HIGHWAYS	156,293	152,417	3,876	156,293	160,169
LABOR	91,146	100,378	(9,232)	91,146	81,914
MENTAL HEALTH	306	---	306	306	612
NATURAL RESOURCES	96,651	91,848	4,803	96,651	101,454
PUBLIC SAFETY	64,230	54,882	9,348	64,230	73,578
SOCIAL SERVICES	104,909	110,900	(5,991)	104,909	98,918
CORRECTIONS	306	---	306	306	612
TOTAL	1,090,380	1,054,690	35,690	1,090,380	1,126,070

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REVENUE CASHIER	2017 CARRY-FORWARD	2015 ACTUAL	CARRY-FORWARD ADJUSTMENT	2017 ACTUAL	FIXED FY 19
LEGISLATURE	1,082	1,308	(226)	1,082	856
JUDICIARY	6,457	8,153	(1,696)	6,457	4,761
GOVERNOR	241	246	(5)	241	236
LT GOVERNOR	14	18	(4)	14	10
AUDITOR	196	251	(55)	196	141
ATTORNEY GENERAL	461	583	(122)	461	339
AGRICULTURE	373	269	104	373	477
INSURANCE	4	4	---	4	4
CONSERVATION	2,966	2,715	251	2,966	3,217
ECONOMIC DEVELOPMENT	764	912	(148)	764	616
EDUCATION	90,673	29,172	61,501	90,673	152,174
HIGHER ED	27,569	32,642	(5,073)	27,569	22,496
HEALTH	11,211	11,120	91	11,211	11,302
HIGHWAYS	12,210	10,798	1,412	12,210	13,622
LABOR	327	421	(94)	327	233
MENTAL HEALTH	24,357	28,192	(3,835)	24,357	20,522
NATURAL RESOURCES	3,183	3,649	(466)	3,183	2,717
PUBLIC SAFETY	6,629	7,659	(1,030)	6,629	5,599
SOCIAL SERVICES	52,956	62,938	(9,982)	52,956	42,974
CORRECTIONS	19,441	25,192	(5,751)	19,441	13,690
TOTAL	261,114	226,242	34,872	261,114	295,986